

Qualified educator expenses are reported on either line 16 of Form 1040A, or line 23 of Form 1040.

**Adjusted  
gross  
income**

**15** Add lines 7 through 14b (far right column). This is your **total income.** ► **15**

**16** Educator expenses (see page 26). **16**

**17** IRA deduction (see page 26). **17**

**18** Student loan interest deduction (see page 29). **18**

**19** Tuition and fees deduction (see page 29). **19**

**20** Add lines 16 through 19. These are your **total adjustments.** **20**

**21** Subtract line 20 from line 15. This is your **adjusted gross income.** ► **21**

**For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see page 57.**

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